

**United States Bankruptcy Court**  
**Southern District of New York**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>IAME GROUP LTD.</b>	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>DBA INSTITUTE FOR ADVANCED MEDICAL EDUCATION</b>	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) <b>13-386522</b>	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>27 Brookridge Court</b> <b>Rye Brook, NY</b> ZIP Code <b>10573</b>	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code <b> </b>
County of Residence or of the Principal Place of Business: <b>Westchester</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <b>54 Hearthstone Lane South</b> <b>South Londonderry, VT</b> ZIP Code <b>05155</b>	Mailing Address of Joint Debtor (if different from street address): ZIP Code <b> </b>

<p><b>Type of Debtor</b> (Form of Organization) (Check one box)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p><b>Nature of Business</b> (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <p><b>Tax-Exempt Entity</b> (Check box, if applicable)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><b>Nature of Debts</b> (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p><b>Filing Fee</b> (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p>Check one box:</p> <p><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p><b>Statistical/Administrative Information</b></p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>												THIS SPACE IS FOR COURT USE ONLY																							
<p>Estimated Number of Creditors</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>1- 49</td> <td>50- 99</td> <td>100- 199</td> <td>200- 999</td> <td>1,000- 5,000</td> <td>5,001- 10,000</td> <td>10,001- 25,000</td> <td>25,001- 50,000</td> <td>50,001- 100,000</td> <td>OVER 100,000</td> <td colspan="2"></td> </tr> </table>												<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1- 49	50- 99	100- 199	200- 999	1,000- 5,000	5,001- 10,000	10,001- 25,000	25,001- 50,000	50,001- 100,000	OVER 100,000		
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<p>Estimated Assets</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> <td colspan="2"></td> </tr> </table>												<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion		
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<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>IAME GROUP LTD.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet)			
Location Where Filed: <b>Southern District of New York</b>	Case Number: <b>08-23860</b>	Date Filed: <b>12/22/08</b>	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <b>- None -</b>	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<b>Exhibit A</b>		<b>Exhibit B</b>	
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).	
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>X</b> _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b>			
(Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b>			
(Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
<hr/> (Name of landlord that obtained judgment)			
<hr/> (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

**Voluntary Petition**

(This page must be completed and filed in every case)

**Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.  
 [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.  
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X**

Signature of Debtor

**X**

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

**Signature of Attorney\*****X** /s/ Dawn Kirby Arnold

Signature of Attorney for Debtor(s)

**Dawn Kirby Arnold**

Printed Name of Attorney for Debtor(s)

**Rattet, Pasternak & Gordon-Oliver, LLP**

Firm Name

**550 Mamaroneck Avenue  
Suite 510  
Harrison, NY 10528**

Address

**(914) 381-7400 Fax: (914) 381-7406**

Telephone Number

**June 29, 2010**

Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** /s/ Irwin Kuperberg

Signature of Authorized Individual

**Irwin Kuperberg**

Printed Name of Authorized Individual

**President**

Title of Authorized Individual

**June 29, 2010**

Date

Name of Debtor(s):

**IAME GROUP LTD.****Signatures****Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

**X**

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

**X**

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person,or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.*

**United States Bankruptcy Court  
Southern District of New York**

In re IAME GROUP LTD.

Debtor(s)

Case No.

Chapter 11

**VERIFICATION OF CREDITOR MATRIX**

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: June 29, 2010

/s/ Irwin Kuperberg

**Irwin Kuperberg/President**  
Signer>Title

ADRONIKI ALAHOUZO  
MARRIOTT INTERNATIONAL, INC.  
MARRIOTT DRIVE, DEPT. 59/923.21  
WASHINGTON, DC 20058

AMERICAN ACADEMY OF MEDICINE NY  
1216 FIFTH AVENUE  
NEW YORK, NY 10029

AT&T  
1 ATT WAY  
BEDMINSTER, NJ 07921

BROADVIEW NETWORKS  
500 7TH AVENUE  
2ND FLOOR  
NEW YORK, NY 10018

BROADVIEW NETWORKS  
C/O CREDIT CLEARING HOUSE, INC  
925 WESTCHESTER AVENUE, STE101  
WHITE PLAINS, NY 10604

CAPITAL ONE, NATIONAL ASSOC.  
P.O. BOX 829009  
DALLAS, TX 75382

CAPITAL ONE, NATIONAL ASSOC.  
C/O HILARY B. BONIAL, ESQ.  
9441 LBJ FREEWAY, STE 350  
DALLAS, TX 75206

CAPITAL ONE, NATIONAL ASSOC.  
C/O JOSEPH CONO SAVINO, ESQ.  
225 OLD COUNTRY ROAD  
MELVILLE, NY 11747-2712

CAPRICE ASSOCIATES  
14 ELM PLACE  
P.O. BOX 10583  
RYE, NY 10573

CHICAGO MARRIOTT DOWNTOWN  
MARRIOTT BUSINESS SERVICES  
1965 MARRIOTT DRIVE  
LOUISVILLE, TX 77777

FAIRMONT HOTELS & RESORTS  
CANADA PACIFIC TOWER  
100 WELLINGTON ST. W, STE 16  
MIAMI, FL 33180

HEARTHSTONE VILLAGE LTD.  
3996 ROUTE 100  
P.O. BOX 2116  
SOUTH LONDONDERRY, VT 05155

IC BUCKHEAD  
3315 PEACHTREE ROAD  
ATLANTA, GA 30326

INTERNAL REVENUE SERVICE  
11601 ROOSEVELT BLVD.  
P.O. BOX 21126  
PHILADELPHIA, PA 19114

IRWIN KUPERBERG  
P.O. BOX 2062  
SOUTH LONDONDERRY, VT 05155

IRWIN KUPERBERG  
27 BROOKRIDGE COURT  
RYE, NY 10573

LAZER APTHEKER ROSELLA ET AL.  
MELVILL LAW CENTER  
225 OLD COUNTRY ROAD  
MELVILLE, NY 11747-2712

MANDALAY BAY RESORT & CASINO  
ATTN: CREDIT DEPT.  
3950 SOUTH LAS VEGAS BLVD.  
LAS VEGAS, NV 89119

MANOR VAIL LODGE  
595 EAST VAIL VALLEY DRIVE  
VAIL, CO 81657

MOSES & SINGER, LLP  
405 LEXINGTON AVENUE  
NEW YORK, NY 10174

NEOPOST INC.  
P.O. BOX 45822  
SAN FRANCISCO, CA 94145

NEOPOST, INC.  
P.O. BOX 45822  
SAN FRANCISCO, CA 94145

NYC DEPARTMENT OF FINANCE  
345 ADAMS STREET, 3RD FLOOR  
ATTN: LEGAL AFFAIRS DIVISION  
BROOKLYN, NY 11201-3719

NYS DEPARTMENT OF LABOR  
WHITE PLAINS DISTRICT OFFICE  
120 BLOOMINDALE ROAD-ROOM 230  
WHITE PLAINS, NY 10605

NYS DEPARTMENT OF TAX & FINANC  
BANKRUPTCY/SPECIAL PROCEDURES  
P.O. BOX 5300  
ALBANY, NY 12205-0300

NYS DEPT OF TAX & FINANCE  
BANKRUPTCY UNIT BLDG 8 RM 445  
W.A. HARRIMAN STATE CAMPUS  
ALBANY, NY 12227

OFFICE OF THE US TRUSTEE  
SOUTHERN DISTRICT OF NEW YORK  
33 WHITEHALL STREET, 21ST FLR  
NEW YORK, NY 10004

PENSION BENEFIT GUARANTY CORP.  
1200 K STREET NW, STE 340  
ATTN: SARA EAGLE, ESQ.  
WASHINGTON, DC 20005

THE HARTFORD  
301 WOODS PARK DRIVE  
CLINTON, NY 13323

THE NEW YORK ACADEMY  
OF MEDICINE ATTN MICHAEL WOLFE  
1216 FIFTH AVENUE, ROOM 600  
NEW YORK, NY 10029

THE WESTIN CHICAGO RIVER NORTH  
320 NORTH DEARBORN STREET  
CHICAGO, IL 60610

THE YALE CLUB  
50 VANDERBILT AVENUE  
NEW YORK, NY 10017

UNITED PARCEL SERVICE  
P.O. BOX 650580  
DALLAS, TX 75265-0580

UNITED PARCEL SERVICE  
C/O RMS BANKRUPTCY RECOVERY SE  
P.O. BOX 5126  
LUTHERVILLE TIMONIUM, MD 21094

VENETIAN RESORT AND CASINO  
3355 LAS VEGAS BLVD.SOUTH  
LAS VEGAS, NV 89109

VERIZON  
P.O. BOX 15124  
ALBANY, NY 12212-5124

WACHOVIA BANK NAT'L ASSOC.  
C/O LISA L. WALLACE, ESQ.  
145 HUGUENOT ST., STE 499  
NEW ROCHELLE, NY 10801

WACHOVIA BANK, NATIONAL ASSOC.  
P.O. BOX 13765, MC VA 7359  
ROANOKE, VA 24037-3765

WESTIN BUCKHEAD  
3391 PEACH TREE ROAD NE  
ATLANTA, GA 30326

WYNN LAS VEGAS  
3131 LAS VEGAS BLVD. S  
LAS VEGAS, NV 89109